1 Control number				
2 Control Humber	55555	For Official Use Only ➤ OMB No. 1545-0008	•	
2 Payer's name, address, a	and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal IRA/SEP Void
8 Recipient's social securi	ty no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name (first,	middle, last)		13	14 Distribution code
			For Paperwork Reduction Act No	otice, see separate instructions.
15 Recipient's address and	ZIP code		Copy A—For Social Se See Instructions for Forms W-2	
	Stateme	nt for Recipients of Ar	nnuities,	Department of the Treasur Internal Revenue Servic
Form W-2P 1990	Pensions	, Retired Pay, or IRA	Payments	Internal Revenue Servic
	Do	NOT Cut or Separate	Forms on This Page	
1 Control number	55555	For Official Use Only ► OMB No. 1545-0008		
2 Payer's name, address, a	and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not determined rep.	Subtotal IRA/SEP Void
8 Recipient's social securi	ty no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name (first,	middle, last)		13	14 Distribution code
			For Paperwork Reduction Act N	otice, see separate instructions
15 Recipient's address and	ZIP code		Copy A—For Social Se See Instructions for Forms W-2	ecurity Administration and W-2P and back of Copy D.
Form W-2P 1990	Stateme	nt for Recipients of A s, Retired Pay, or IRA	nnuities,	Department of the Treasur Internal Revenue Service
		NOT Cut or Separate		-
1 Control number	55555	For Official Use Only ► OMB No. 1545-0008		
2 Payer's name, address,			3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state

1 Control number	55555	For Official Use Only ► OMB No. 1545-0008		
2 Payer's name, address,	and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
		80.000000000000000000000000000000000000	5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal IRA/SEP Yold
8 Recipient's social secur	ity no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name (first,	l middle, last)		13	14 Distribution code
×				
			For Paperwork Reduction Act N	otice, see separate instructions.
15 Recipient's address and	ZIP code		Copy A—For Social Se See Instructions for Forms W-2 a	

1 Control number		OMB No. 1545-0008		
2 Payer's name, address	s, and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal IRA/SEP Void
8 Recipient's social secu	urity no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, add	ress, and ZIP code	MARIA	13	14 Distribution code
			O1 Far State C	ite out ood Toy Doot
			Employee's copy and em	ity, or Local Tax Dept. ployer's copy compared
Form W-2P 1990		nt for Recipients of Ai , Retired Pay, or IRA		
1 Control number		OMB No. 1545-0008		
2 Payer's name, address	s, and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal IRA/SEP Void
8 Recipient's social secu	urity no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, add	tress, and ZIP code		13	14 Distribution code
			· · ·	ity, or Local Tax Dept.
	Stateme	nt for Recipients of A	Employee's copy and em	ployer's copy compared
Form W-2P 1990	Pensions	, Retired Pay, or IRA	Payments	
1 Control number		OMB No. 1545-0008		
2 Payer's name, addres	s, and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal IRA/SEP Void
8 Recipient's social sec	urity no. 9 Gross	annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
12 Recipient's name, add	dress, and ZIP code		13	14 Distribution code
			Copy 1—For State, C	City, or Local Tax Dept.
i				

1 Control number	-11-1	OMB No. 1545-0008						
2 Payer's name, address, a	nd ZIP code		3 Payer's Fed	eral identificat	ion number	4 Payer's	s state I.D	. number
			5 State inco	me tax with	held	6 Name	of state	
				December	Logal	Subtotal	IRA/SEP	Void
			7 Tax amt not determined	Deceased	Legal rep.	Subtotal	INA/SEF	Void
8 Recipient's social securit	y no. 9 Gross	annuity, pension, etc.	10 Taxable	amount		11 Federa	ıl income tax	withheld
12 Recipient's name, address	ss, and ZIP code		13			14 Distri	ibution cod	de
			Copy B—	File with	recipie furnished	nt's FED to the Inter	ERAL ta nal Revenu	x return e Service.
Form W-2P 1990	Statemei Pensions	nt for Recipients of Ai , Retired Pay, or IRA	nnuities, Payments			De	partment of Internal Rev	f the Treasury venue Service
1 Control number		OMB No. 1545-0008						
2 Payer's name, address, a	and ZIP code	L	3 Payer's Fed	eral identifica	tion number	4 Payer'	's state I.D	. number
			5 State inco	ome tax wit	nheld	6 Name	of state	
			7 Tax amt not determined	Deceased	Legal rep.	Subtotal	IRA/SEP	Void
8 Recipient's social securit	y no. 9 Gross	annuity, pension, etc.	10 Taxable	amount		11 Federa	al income tax	withheld
12 Recipient's name, addres	ss, and ZIP code		13			14 Distri	ibution cod	de
			10.0		4.0.4			
			Copy B—	-File with	recipie g furnished	nt's FED to the Inter	ERAL ta	ax return le Service.
Form W-2P 1990		nt for Recipients of A s, Retired Pay, or IRA				De	partment o Internal Re	f the Treasury venue Service
1 Control number		OMB No. 1545-0008						
2 Payer's name, address, a	and ZIP code		3 Payer's Fed	leral identifica	tion number	4 Payer	's state I.D). number
			5 State inc	ome tax wit	hheld	6 Name	of state	
			7 Tax amt not determined	Deceased	Legal rep.	Subtotal	IRA/SEP	Void
8 Recipient's social securit	ty no. 9 Gross	annuity, pension, etc.	10 Taxable	amount		11 Federa	al income tax	withheld
12 Recipient's name, addre	ss, and ZIP code		13			14 Distr	ibution co	de
						<u></u>		

Copy B—File with recipient's FEDERAL tax return
This information is being furnished to the Internal Revenue Service.

1 Control number		OMB No. 1545-0008		,
2 Payer's name, address	, and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax amt not Deceased Legal rep.	Subtotal IRA/SEP Void
Recipient's social secu	rity no. 9 G	ross annuity, pension, etc.	10 Taxable amount	.1-1 Federal income tax withheld
Recipient's name, add	ress, and ZIP o	ode	13	14 Distribution code
1000	State	ement for Recipients of Ar	Copy C—For Recl This information is being furnished innuities,	to the Internal Revenue Service. Department of the Treas
m W-2P 1990	Pens	ions, Retired Pay, or IRA	Payments	İnternal Revenue Serv
. Control number		OMB No. 1545-0008		
Payer's name, address	, and ZIP code		3 Payer's Federal identification number	4 Payer's state I.D. number
			5 State income tax withheld	6 Name of state
			7 Tax ant not Deceased Legal rep.	Subtotal IRA/SEP Void
Recipient's social secu	irity no. 9 G	iross annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
! Recipient's name, add	ress, and ZIP o	code	13	14 Distribution code
rm W-2P 1990	State Pens	ement for Recipients of Ar ions, Retired Pay, or IRA	Copy C—For Rec This information is being furnished nnuities, Payments	
L Control number				
Payer's name, addres	s, and ZIP code	OMB No. 1545-0008	3 Payer's Federal identification number	4 Payer's state I.D. numbe
•			5 State income tax withheld	6 Name of state
,			7 Tax amt not Deceased Legal rep.	Subtotal IRA/SEP Void
Recipient's social sec	urity no. 9 (Gross annuity, pension, etc.	10 Taxable amount	11 Federal income tax withheld
? Recipient's name, add	iress, and ZIP	code	13	14 Distribution code
			Copy C—For Rec	

Notice to Recipient

If you expect to owe income tax (after withholding) of \$500 or more for 1991, and if you had any income tax liability for 1990, you should file Form 1040-ES, Estimated Tax for Individuals, and pay the tax in installments during the year. You can, instead, increase the withholding from your pension or annuity. To arrange this, please file Form W-4P, Withholding Certificate for Pension or Annuity Payments, with the payer.

You may also elect not to have income tax withheld from your pension or annuity. (You may revoke this election at any time.) See Form W-4P for details.

Box 14 should have a code number that shows the type of distribution being made. The code is a four-digit number starting with 555. The fourth digit identifies the type of distribution: 1—Early (premature) distribution, no known exception (See Form 5329.); 2—Early (premature) distribution, exception applies; 3—Disability; 4—Death; 7—Normal distribution; 8—Excess contributions plus earnings/excess deferrals (and/or earnings) taxable in 1990; P—Excess contributions plus earnings/excess deferrals taxable in 1989; 9—PS 58 costs; B—Qualifies

for death benefit exclusion; **D**—Excess contributions plus earnings/excess deferrals taxable in 1988.

Generally, amounts received from an IRA or SEP are includible in income. But if you made any nondeductible contributions, see **Pub. 590** for more information.

If there is no entry in box 10, "Taxable amount", the payer probably does not have all the facts needed for figuring the taxable amount. Since only the taxable amount is includible in income, you may want to get one of the following publications from an IRS office to help you figure the taxable amount:

Pub. 571, Tax-Sheltered Annuity Programs for Employees of Public Schools and Certain Tax-Exempt Organizations;

Pub. 575, Pension and Annuity Income (Including Simplified General Rule);

Pub. 590, Individual Retirement Arrangements (IRAs);
Pub. 721, Tax Guide to U.S. Civil Service Retirement
Benefits;

Pub. 939. Pension General Rule (Nonsimplified Method).

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1 Control number		OMB No. 1545-0008			
2 Payer's name, address, and Z	IP code		3 Payer's Fede	ral identification number	4 Payer's state I.D. number
			5 State inco	me tax withheld	6 Name of state
			7 Tax amt not determined	Deceased Legal rep.	Subtotal IRA/SEP Void
8 Recipient's social security no	. 9 Gross	annuity, pension, etc.	10 Taxable	amount	11 Federal income tax withheld
12 Recipient's name, address, a	nd ZIP code		13		14 Distribution code
				opy 2—To be filed worker's copy and emplo	ith recipient's state, city, me tax return yer's copy compared
Form W-2P 1990	Statemer Pensions	nt for Recipients of A , Retired Pay, or IRA	nnuities,		
1 Control number		OMB No. 1545-0008			
2 Payer's name, address, and 2	ZIP code		3 Payer's Fede	eral identification number	4 Payer's state I.D. number
			5 State inco	me tax withheld	6 Name of state
			7 Tax amt not determined	Deceased Legal rep.	Subtotal IRA/SEP Void
8 Recipient's social security no	. 9 Gross	annuity, pension, etc.	10 Taxable		11 Federal income tax withheld
12 Recipient's name, address, a	nd ZIP code		13 14 Distribution of		
			C Employ	copy 2—To be filed work or local inco	ith recipient's state, city, me tax return yer's copy compared
Form W-2P 1990		nt for Recipients of A s, Retired Pay, or IRA			
		OMB No. 1545-0008			I a Daniel at the I Daniel
2 Payer's name, address, and	ZIP code		3 Payer's Fed	eral identification number	4 Payer's state I.D. number
			5 State inco	ome tax withheld	6 Name of state
			7 Tax amt not determined	Deceased Legal rep.	Subtotal IRA/SEP Void
8 Recipient's social security no	o. 9 Gross	annuity, pension, etc.	10 Taxable	amount	11 Federal income tax withheld
12 Recipient's name, address, a	and ZIP code		13		14 Distribution code
			Emplo	Copy 2—To be filed wo or local inco	with recipient's state, city, ome tax return byer's copy compared

				<u>,</u>				
1 Control number		OMB No. 1545-0008						
2 Payer's name, address	s, and ZIP code		3 Payer's Fed	eral identifica	tion number	4 Payer'	's state I.D	. number
			5 State inco	ome tax wit	hheld	6 Name	of state	
			7 Tax amt not determined	Deceased	Legal rep.	Subtotal	IRA/SEP	Void
8 Recipient's social secu	urity no. 9 Gros	s annuity, pension, etc.	10 Taxable	amount		11 Federa	al income tax	withheld
2 Recipient's name, add	ress, and ZIP code	9	13			14 Distr	ibution co	de
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orm W-2P 1990	Statem Pensior	ent for Recipients of A s, Retired Pay, or IRA	nnuities, Payments			Dep I	partment of nternal Rev	the Treasu enue Servi
1 Control number		OMB No. 1545-0008						
2 Payer's name, address	s, and ZIP code		3 Payer's Fed	leral identifica	tion number	4 Payer	's state I.D). number
			5 State inc	ome tax wit	hheld	6 Name	of state	
			7 Tax amt not determined	Deceased	Legal rep.	Subtotal	IRA/SEP	Void
B Recipient's social secu	urity no. 9 Gros	s annuity, pension, etc.	10 Taxable	amount		11 Feder	ál income tax	withheld
2 Recipient's name, add	dress, and ZIP cod	e	13			14 Distr	ribution co	de
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orm W-2P 1990	Statem Pension	ent for Recipients of A ns, Retired Pay, or IRA	nnuities, Payments			De _l	partment of Internal Rev	f the Treas venue Serv
1 Control number		OMB No. 1545-0008						
2 Payer's name, addres	ss, and ZIP code		3 Payer's Fe	deral identifica	ation number	4 Payer	r's state I.[). numbe
			5 State inc	come tax wit	thheld	6 Name	e of state	
			7 Tax amt not determined	Deceased	Legal rep.	Subtotal	IRA/SEP	Void
8 Recipient's social sec	urity no. 9 Gro	ss annuity, pension, etc.	10 Taxabl	e amount		11 Feder	ral income ta	x withheld
2 Recipient's name, ad	dress, and ZIP coo	e	13			14 Dist	ribution co	de
				C	nv D	For Pav	er	

Instructions

Please use this form to report payments under a retirement plan. Examples are pensions, retainer pay, annuities under a purchased contract, and payments from individual retirement accounts or annuities. See the separate **Instructions for Forms W-2** and **W-2P** for more information on how to complete Form W-2P.

Use Form W-2 to report payments that are subject to social security tax.

You need not file Form W-2P for the following cases: (a) You paid retirement benefits that are exempt from tax such as Department of Veterans Affairs payments; (b) You made payments as a fiduciary, filed Form 1041, and gave each beneficiary a Schedule K-1 (Form 1041); (c) You made total distributions reported on Form 1099-R.

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